

EXHIBIT 144

SOMs –Process Flow

Suspicious Order Monitoring Summary (SOM)

Current Process:

- Limited SOM program in the current SAP system
- Robust SOM program at UPS
- UPS is required to have an SOM program because they are the holder of the DEA license
- UPS Customer Service team reviews and releases SOM orders in SAP
- UPS SOM team reviews and releases orders once they hit the UPS warehouse system
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New Process:

- Robust SOM program in the new SAP system will be implemented on May 5th for the Branded Business Unit.
 - The same SOM program will be implemented for Qtest in July 2014
- Branded orders will go through SOM checks in SAP and then again at UPS under UPS's SOM program

Summary of new SOM process:

Check: Suspicious order management (SOMs) validations are part of the sales order validations which would occur while saving the sales order. Past [REDACTED] data is required to be processed to get the averages by customer, by [REDACTED] so that the current sales order is validated for 3 order dimensions – Quantity (Q), Size (S) and Frequency (F). Also user shall be able to maintain the allowable percentages for QSF by [REDACTED]. All controls products will fall under this process (Percocet, Opana, Fortesta and Aveed – as examples)

Calculations based on [REDACTED] historical data:

1. Calculate averages for QSF for [REDACTED]
2. Calculate averages for QSF for [REDACTED]
3. [REDACTED]

Quantity (Q)

Formula: Average Quantity per month = Total quantity for [REDACTED] / [REDACTED]

[REDACTED]

Size (S)

Formula: Average Size per month = Total quantity for [REDACTED] / Number of orders for [REDACTED]

Frequency (F)

Formula: Average Frequency per month = Total number of orders for [REDACTED] / [REDACTED]

[REDACTED]

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Release Code – Every time a user releases the delivery block at the sales order header for the SOMs, a release code is assigned mandatorily and if not assigned the system does not let the user save the order without the delivery block.

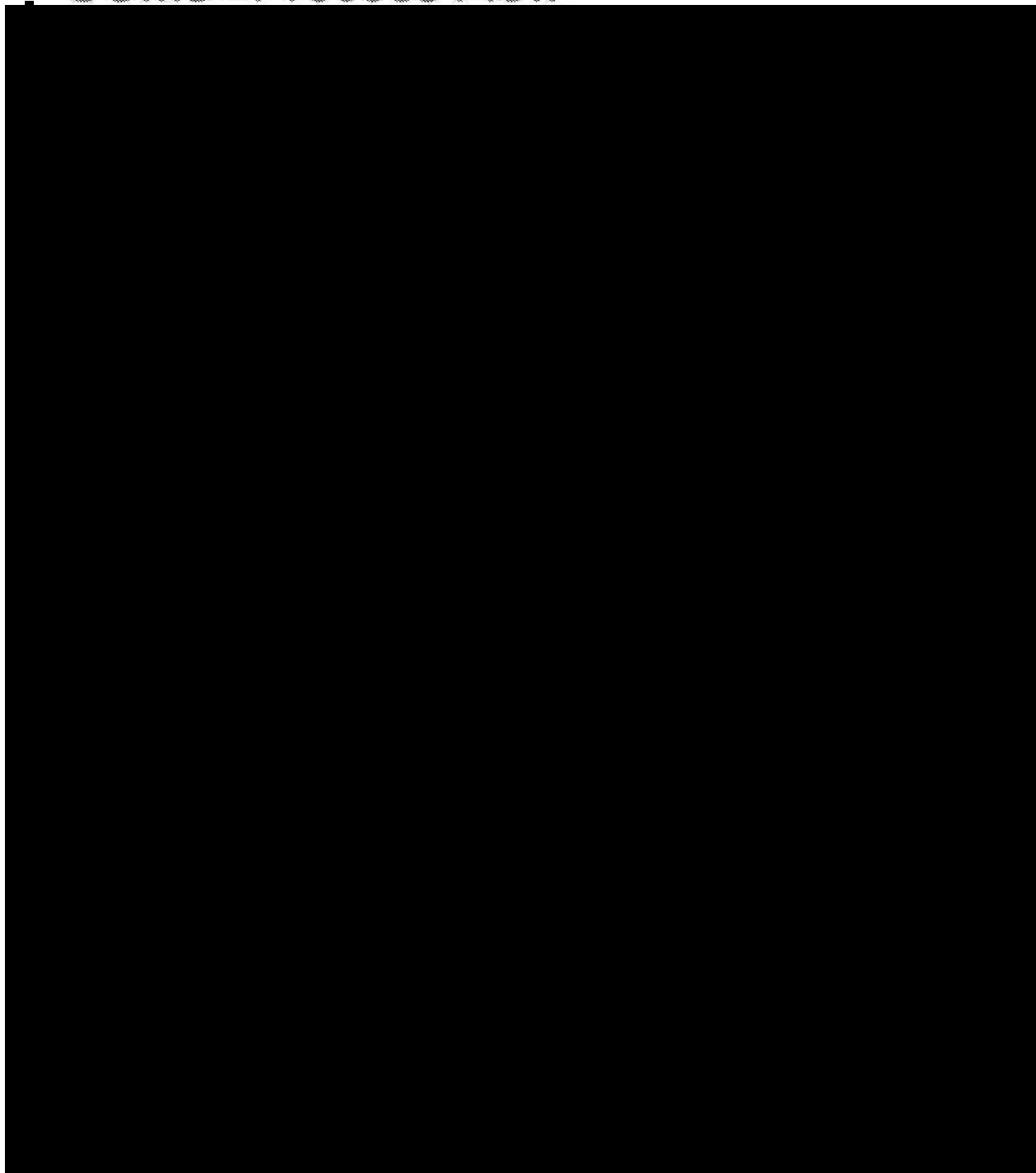
Reason Code	Description	Release Code	Description
01	New Business	08	Recall Replacement
02	Seasonal Increase	09	Backorder Fill
03	Change In Order Schedule	10	Dropship
04	Acquicsition	11	Cancelled
05	New Facility	12	Reduced
06	Facility Consolidation	13	OP Data Entry Error
07	Product Luanch	14	Cusomer Data Entry Error

SOM Tablets:

ZSOMSBK – Maintain reasons codes

ZSOMSLIMITS – used to increase any limits of any customers based on (Q), (S) or (F)

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SOMs –Process Flow

Walker, Lisa

From: Lortie, Brian
Sent: Monday, April 21, 2014 3:58 PM
To: Walker, Lisa; Kocks, Patrick
Cc: OBrien, Kevin; McCaughan, Kevin
Subject: Re: SOM Program - Branded Pharma

Providing legal is OK, I approve the proposal.
Thanks,
Brian

Brian Lortie

Senior Vice-President and GM, Branded Pharmaceuticals

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Walker, Lisa

From: Kocks, Patrick
Sent: Friday, April 25, 2014 11:43 AM
To: Walker, Lisa; Lortie, Brian
Cc: OBrien, Kevin; McCaughan, Kevin
Subject: RE: SOM Program - Branded Pharma

Redacted: Privileged

From: Walker, Lisa
Sent: Sunday, April 20, 2014 5:34 PM
To: Kocks, Patrick; Lortie, Brian
Cc: OBrien, Kevin; McCaughan, Kevin
Subject: SOM Program - Branded Pharma

Patrick/Brian

Per our meeting a few weeks ago, I have attached a summary of the new SOM program that will be implemented in SAP on May 5th.

As a reminder, the branded orders are shipped under UPS DEA License, which is why UPS is required to have a SOM program.

I have included the following:

- Summary of current process
- Summary of new process
- Summary of the validations checks and reason codes
- Process flow diagram

The current open questions are as follows:

- Approval from the branded business unit
- Will we continue to allow UPS (Customer Service team for Endo) to release any SOM in SAP, with guidelines from Endo (they would be capture in an work instructions) - my recommendation will continue to allow to UPS to release the SOM orders from SAP.

Please let me know if you need any additional information or if you need another meeting for the team to review.

Kevin - please add any information, I may have missed.

Thanks,

Lisa

Lisa Walker
Associate Director, Customer Service and Distribution
1400 Atwater Drive Malvern PA 19355

